

William O. Etter

Principal | Spokane

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Overview

Billy is a tax attorney whose practice focuses primarily on transactional business matters and estate planning.

Billy represents organizations in the design, implementation and operation of Employee Stock Ownership Plans ("ESOPs"). In addition, he counsels clients on business entity formation choices, including the tax issues involved with S-Corporations, LLCs and Partnerships. Billy's estate planning practice includes advising clients in estate planning and probate law, as well as probate litigation. He advises representatives in the administration of wills and trusts, represents beneficiaries in disputed wills and trusts and the drafting and negotiation of TEDRA agreements.

Areas of Focus

- [Tax](#)
- [Business](#)
- [Employee Stock Ownership Plans](#)
- [Family-Owned & Closely Held Businesses](#)
- [Federal Tax](#)
- [Mergers & Acquisitions](#)
- [Property Tax](#)
- [State & Local Tax](#)
- [Trusts & Estates Litigation](#)

Admissions

- Washington, 2010

Education

- LL.M., Taxation, New York University School of Law, 2010
- J.D., University of Arizona, Rogers College of Law, 2009
 - Certificate in International Trade and Business Law
- B.A., University of Washington, 2004

Honors & Recognitions

- Washington Super Lawyers list, 2025
- Rising Star, Washington Super Lawyers, 2014-2022

Professional Activities

- Campaign for Equal Justice, Board Member, 2021-present
- ESOP Association, NW Chapter, Member
- Spokane County Bar Association (SCBA), Member
 - Young Lawyer's Division, Board, 2011-2015
- Spokane Estate Planning Council, Member
- Washington State Bar Association (WSBA), Member
 - Real Property, Probate and Trust Section, Executive Committee, 2017-2019

Community Activities

- Innovia Foundation, Gift Planning and Marketing Committee, 2019-present
- Spokane Public Library Foundation, Advisory Board, 2015-2018
- Spokane Salvation Army, Advisory Board, 2011-2018
- Spokane Scholars Foundation, Board, 2011-present

News & Insights

News

[19 Foster Garvey Attorneys Named to the 2025 Washington Super Lawyers Lists; Emily Harris Gant Earns Special Recognition](#)

[08.01.25](#)

[12 Attorneys Recognized in Washington Super Lawyers for 2022](#)

[07.14.22](#)

[11 Attorneys Recognized in Washington Super Lawyers for 2021](#)

[07.15.21](#)

[11 Attorneys Named Washington Super Lawyers and Five Named Rising Stars](#)

[07.16.20](#)

Events

["M&A Basics for Growing an ESOP Company," The ESOP Association Northwest Chapter 2026 Spring Conference](#)

[03.12-03.13.2026](#)

["Estate Planning 101," Seattle Symphony Webinar](#)

[03.25.24](#)

["Estate and Succession Planning for Your Agricultural Business," Spokane Ag Show](#)

[2.4.20-2.6.20](#)

Connect with Billy

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