The smart tourism is a new buzzword applied to describe as an holistic approach that provide tour information, service related to travel, such as destination, food, transportation, reservation, travel guide, conveniently to tourists through Information Technology devices. The Smart Tourism Destinations (STD) concept occurs from the development of Smart Cities. With technology being closely related on all organisations and entities, destinations will exploit synergies between ubiquitous sensing technology and their social components to support the enrichment of tourist experiences. In this study, it is aimed to identify the effects of smart tourism which is a new concept on the human resources functions through the content analysis method. According to the results of the content analysis, it is expected that Smart tourism applications will have a high impact on human resource functions and that the technology utilization skills of the priority worker must be at the highest level. It is assumed that the number of active labor force will decrease with some new smart tourism applications. In this way, tourism enterprises that work for occupations with a Just In Time management approach will emerge. The change in the cause of smart tourism can be divided into two, tangible and intangible resources. In this case, as an example of tangible and intangible resources are tools, software, and information and in terms of human resources are skills, knowledge, and virtual communities and the others are relations to partners and suppliers, and network membership. Thus, smart tourism has an effect that sets the ground for the emergence of new business models and working conditions. In addition, tools and applications of Information Communication Technologies (ICT) have enabled tourism businesses to become ‘smarter’ in how to improve the performance of tourism businesses and competitiveness by (hyper-) automating, informating and transforming their business functions and processes such as marketing, procurement/supply chain management, human resource management, and customer service and management. So that a large part of the human resources department's functions are now transferred to digital media. In other words, instead of traditional Human Resources applications, digital applications and strategies are preferred. For example; as education, Payroll and personal affairs, recruitment and placement functions are digitized. Besides this, it is assumed that Customer relations department employees working in all tourism businesses will decrease because of smart tourism will begin to receive customer complaints through systems supported by various ICT channels such as SMS or mobile. As a result of this study, it is assumed that smart tourism applications have effect on human resources functions and so that tourism business need the technology utilization skills of the priority worker at the highest level.