

Minutes of the 2nd Hakuba Village Accommodation Tax Utilization Project Review Committee Meeting, FY2026

Date & Time

Monday, June 29, 2026, 15:00–16:30

Location

Hakuba Village Office, Conference Room 302

Agenda

1. Opening
2. Greetings
3. Discussion Items
 - Draft of the Hakuba Village Tourism Destination Management Vision First-Half Action Plan
 - Policies for the First-Half Period
 - Priority Projects
 - Implementation Timing, Implementing Entities, etc.
 - Management of Accommodation Tax Allocation
 - Draft Application Guidelines for Accommodation Tax and Other Utilization Project Subsidies
 - Draft Review Guidelines for Accommodation Tax and Other Utilization Project Subsidies
4. Other Business
5. Closing

Attendees

Committee Members

- **Chairperson:**
 - Tomohiko Maruyama (Hakuba Hifumi)
- **Committee Members:**
 - Yudai Shirahama (Sustainability Coordinator)
 - Hideki Arikado (Representative Director, EX Communications Co., Ltd.)
 - Yasuo Kurata (Chairman, Happo-one Kaihatsu Co., Ltd.)
 - Koichi Ito (President, Hakuba Goryu Tourism Association)
 - Kenichiro Yoshikawa (Secretary General, Hakuba Village Promotion Public Corporation)
 - Noriko Fukushima (Lodge Yamajiu) (Absent)
 - Kazuma Maruyama (Hakuba Mominoki Hotel)
 - Ian Miller (HIBA/Panorama Hotel)
 - Koichi Shinozaki (Secretary General, HAKUBA Society of commerce and industry)

- Kyoko Yamagishi (Hakuba Ekimae Promotion Association)
- Alexandria Owen (Goryu Co., Ltd.)

Secretariat

- Daisuke Yamagishi (Director of Hakuba Village Tourism Division)
- Hiroki Yaguchi (Chief of Tourism and Commerce Section, Hakuba Village Tourism Division)
- Kaori Fukunaga (Senior Researcher, Tourism Research Department, Japan Travel Bureau Foundation)
- Kanane Yamamoto (Researcher, Tourism Research Department, Japan Travel Bureau Foundation)
- Yojiro Fukushima (Secretary General, Tourism Commission of Hakuba Village)
- Yuya Shinro (Deputy Secretary General & General Affairs Manager, Tourism Commission of Hakuba Village)

Meeting Proceedings

1. Opening

2. Greetings

3. Discussion Items

Draft of the Hakuba Village Tourism Destination Management Vision First-Half Action Plan Policies for the First-Half Period / Priority Projects

- **Chair:**

I would like to hear the committee members' opinions on Discussion Items (1) 1 and 2.

- **Secretariat (Mr. Shinro):**

The secretariat has selected a total of seven priority projects. We would like to hear your opinions on whether there are any other items that should be further prioritized.

- **Mr. Yoshikawa:**

Are there any plans to conduct surveys, zoning, etc., to determine the priority of measures?

- **Secretariat (Mr. Shinro):**

We recognize that there is a need for surveys. Project 2-3-1, "Reorganizing Methods for Acquiring and Analyzing Tourism-Related Data and Establishing an Implementation Structure," was set as a priority project with the assumption of building such a foundation.

- **Mr. Miller:**

I believe that areas where individual private companies can handle things on their own, such as the introduction of CRM (Customer Relationship Management) or AI, should be implemented by each company, and the administration or DMO should not intervene deeply.

- **Secretariat (Mr. Shinro):**

Does that mean the intent is to aim for an environment where private companies can individually introduce and utilize them, rather than the tourism board taking the lead in building the entire system?

- **Mr. Miller:**

That is correct. The introduction of CRM or AI, or staff education and training, are things that each company should judge according to their own business situation and cover at their own expense. What the administration and accommodation tax should address are issues for the entire region that cannot be solved by the private sector alone, such as garbage countermeasures, operation of public buses, and the development of libraries.

- **Mr. Arikado:**

In Project 4-2-1, "Garbage and Noise Countermeasures During Peak Seasons," there is an example of "adding garbage stations during peak seasons." Is the current recognition that the number of garbage stations is insufficient? Also, is this a project of high importance?

- **Secretariat (Mr. Shinro):**

Adding garbage stations was included as an example with the intention of increasing the number of places where tourists can throw away their garbage. We do not exclude the possibility of increasing the number of collection points in the districts, but we mainly assume measures that will lead to improved convenience for tourists.

- **Mr. Arikado:**

Running and managing garbage stations incurs a corresponding cost; does the plan include this?

- **Secretariat (Mr. Shinro):**

Although the specific operation plan is undecided, we recognize that the operation and management costs are important. We would like to try to solve this in cooperation with relevant organizations, utilizing the accommodation tax.

- **Mr. K. Maruyama:**

The Happo-one Tourism Association has a policy of leaving the promotion of the mountain area to HAKUBAVALLEY TOURISM, Tourism Commission, lift companies, etc., while the association itself focuses on "town development." In recent years, it has become apparent that there is an overwhelming shortage of garbage cans in the town, including the Happo area. Compared to overseas, Japan has fewer garbage cans, and since tourists taking their garbage home is not thoroughly enforced, a lot of garbage is seen scattered around after the snow melts. As part of town development, we are proposing to increase the number of garbage cans in the town that are designed to consider the scenery and structured so that wild animals (such as bears) cannot scavenge them. We want to link the tourism association's initiatives with the measures in the Action Plan and promote garbage countermeasures in each area while utilizing the accommodation tax.

- **Chair:**

The problem of garbage left behind at accommodation facilities is also serious, so we expect a response that includes that perspective.

- **Implementation Timing, Implementing Entities, etc.**

Mr. Shirahama:

There are cases where projects positioned as "highly urgent" or "highly relevant to the target (indicator)"

are not priority projects, or conversely, projects that are not so urgent or relevant are designated as priority projects. I would like to ask about the secretariat's intention.

- **Secretariat (Mr. Shinro):**

Whether or not there is a mark in the column for urgency or relevance is not the criterion for setting priority projects. Even if there are marks in the columns, the degree and context differ, so we considered them comprehensively and narrowed them down to seven.

- **Mr. Shirahama:**

I understand that they are selected in consideration of complex backgrounds and issues that cannot be seen just by simple item comparisons.

- **Secretariat (Mr. Yamagishi):**

As we develop measures into the mid- and long-term after the initial four-year period, the perspective of "what needs to be prepared in advance" is also essential.

- **Chair:**

Regarding the "Draft of the Hakuba Village Tourism Destination Management Vision First-Half Action Plan," we have discussed it based on the three agendas presented. We would basically like to proceed in this direction.

Management of Accommodation Tax Allocation

Draft Application Guidelines for Accommodation Tax and Other Utilization Project Subsidies / Draft Review Guidelines for Accommodation Tax and Other Utilization Project Subsidies

- **Chair:**

Are there any opinions or questions regarding the application guidelines? If this is approved, the public call will begin in September, and the flow will be for this committee to conduct the review around November.

- **Mr. Shinozaki:**

In the previous meeting, there was an opinion that there might be cases where a project is planned over multiple years rather than a single year. For example, if a three-year plan is drawn up, is it correct to think of the application in a way that looks ahead to multiple years: the overall plan is stated in the application, and if it is a good proposal, it will pass the review for just the current fiscal year for the time being?

- **Secretariat (Mr. Shinro):**

On page 3 of the application guidelines, it stipulates, "As a general rule, subsidized projects must be completed by March 31 of the fiscal year to which the grant decision belongs. This shall not apply if the prior approval of the committee has been obtained." Since not all projects are completed in a single year, an application for a multi-year plan is possible if you consult us in advance. However, we assume a policy of conducting accounting settlements for each single fiscal year.

- **Mr. Shinozaki:**

From the standpoint of a business operator, if a three-year plan is formulated, it is difficult to make financial projections unless the continuation of the entire project is guaranteed to some extent. Therefore, I believe we should more clearly state the handling of continuous projects across fiscal years in the application guidelines and establish rules for them.

- **Secretariat (Mr. Shinro):**

We plan to separately create an attached form for businesses submitting three-year plans to specify their schedules and plans. However, we will not unconditionally approve the three years all at once; we need to evaluate each single fiscal year and review the decision on whether to approve continuation in the following fiscal year. Since this will be a performance-based judgment, we want to prepare the application documents assuming the possibility of termination depending on the evaluation contents of the first year.

- **Mr. Arikado:**

When the private sector conducts a project receiving a subsidy, it should not continue to rely on this system, but should use the subsidy as an opportunity to become independent as an autonomous business. I would like to hear your view on whether the direction this system aims for assumes a form where it eventually becomes profitable and independent, or whether it has a nature that assumes continuous subsidization from this system.

- **Secretariat (Mr. Shinro):**

Basically, the ideal is for each company to be able to commercialize (become independent). However, if the project is entirely for the region and it is difficult for the private sector to generate profit alone, we do not rule out the possibility of continuing it based on this subsidy, limited to services indispensable for tourists and the region. It is necessary to judge based on the project contents, but if it is a project that can be monetized, the ideal form is to run it with independent financial resources in a few years, and we believe a state of excessive dependence should be avoided. The evaluation criteria items also include "sustainability" and "implementability," and we would like you to conduct the review based on those.

- **Chair:**

We are proceeding with discussions on the application guidelines, but since they are deeply linked with the review guidelines, we would like to have your opinions on both together.

- **Mr. Shirahama:**

Regarding the point that no allocation policy or upper limit is set for the fund, for example, if the total fund amount for the applicable fiscal year is 100 million yen, applying for 100 million yen for a single project would be possible under the rules. In that case, is it possible to allocate the full amount to one company? Or is it assumed that there will be consideration in allocation?

- **Secretariat (Mr. Shinro):**

We do not think it is realistic to allocate the full amount to a specific large project, and we will make appropriate allocations after close examination. If we could fix the upper limit amount in advance, it would be easier to set allocation rules, but since the estimated amount of accommodation tax revenue could fluctuate by tens of millions of yen, it is difficult to present a definite upper limit at this stage. Therefore, we would like to first give unofficial approvals with some leeway, and then when the accommodation tax revenue is finalized in March, we want to finalize the amount for each project based on the rules and notify them of the finalized amount.

- **Mr. Shirahama:**

Regarding requirement 2 for eligible projects in the outline of subsidized projects, "Projects recognized as

having a particularly high economic ripple effect in promoting tourism destination development in Hakuba Village," I am concerned that we should consider how it looks to the local community. Even when formulating the Tourism Destination Management Vision and the Comprehensive Plan, while there was bustle from tourism, there were voices from residents complaining about the difficulty of living due to soaring prices. As a consideration for residents who react sensitively to the phrase "economic ripple effect," I believe it would better suit the current situation in Hakuba Village to change it to a balanced expression like "projects with a high ripple/return effect on the region," incorporating multifaceted perspectives such as "both daily life and tourism" which was discussed earlier, or local society, culture, environment, and economy.

- **Secretariat (Mr. Yamagishi):**

The evaluation criteria document is scheduled to be published as an attached document to the application guidelines, and we will clearly present to applying businesses the viewpoint of measuring the effect value of "both daily life and tourism," which is the theme of the First-Half Action Plan. Our policy is to make it a prerequisite for application that "while seeking economic ripple effects, the living aspects of the region must also definitely be considered." We would like the committee members to score based on this viewpoint during the review as well. If the appeal or expression at the application guidelines stage is insufficient, we would like to consider revisions.

- **Chair:**

As Mr. Shirahama pointed out, when releasing the application guidelines and application instructions, if this consideration for the region is to be the most important evaluation item, we should emphasize that point.

- **Mr. Shirahama:**

I am just concerned that the phrase "economic ripple effect" alone will take on a life of its own in the text of the application guidelines.

- **Secretariat (Mr. Shinro):**

We sincerely accept the point that it is inappropriate to use the phrase "economic ripple effect" exactly as it is, and we would like to correct it to wording that more strongly emphasizes the intent of returning to the region.

- **Mr. Kurata:**

Who are the members of the "Secretariat"? Also, is it correct to understand that the members of this committee will conduct the review?

- **Secretariat (Mr. Shinro):**

The secretariat is the administration and the DMO, and the members of the Review Committee are the members here. The preliminary screening of submitted applications will be done by the secretariat, but the main review will be done entirely by the committee members.

- **Mr. Kurata:**

The responsibility of each reviewer is heavy, and I feel pressure. For example, if there are 50 applications, does one reviewer have to read through all 50 and give a score?

- **Mr. Arikado:**

Are you assuming a method where projects are assigned to specific reviewers, or will everyone discuss all projects one by one?

- **Secretariat (Mr. Shinro):**

We will not assign projects to specific reviewers. We assume a format where the secretariat gives a brief overview of each project in advance, then everyone gives individual scores, which the secretariat will compile later.

- **Mr. Ito:**

I have a question about the fairness of evaluations. For example, if a project application is submitted by the tourism association I belong to, would the rule be that the tourism association president, an interested party, is excluded from evaluating that project?

- **Mr. Yoshikawa:**

An application period of a month and a half has been set, but are you planning to use this span every year from next year onwards? In many cases, the application period for subsidies from other organizations is about two weeks, so I feel that a month and a half is very long.

- **Secretariat (Mr. Shinro):**

If this system permeates the region, business operators will find it easier to plan, knowing "there is a public call around autumn every year, so let's prepare in advance." From the second year onwards, we want to strive for early notification and securing the review period. As the secretariat, we also have an intention to bring the deadline forward. We have concerns because the number of applications is unknown, so we are unsure if the preliminary review and hearing responses by the secretariat can be completed within a month. However, if we move the deadline forward, the burden on businesses is heavy because they have to finalize plans and estimates more than half a year ahead. Considering that balance, the schedule is the maximum prediction within the range the secretariat can handle. As a supplement, it is necessary to carry out the village's budget request procedure in December, and calculating backward from there, the current November review is the limit on the timeline, and it is difficult to push it back any further.

- **Ms. Yamagishi:**

It is assumed that we will judge on a total of 4 levels, adding "Inappropriate (x0.0)" to the 3 levels of "Particularly Excellent (x1.0)", "Good (x0.7)", and "Has Issues (x0.3)", but judgment is very difficult. For example, it is difficult to score the appropriateness of financial situations, which is outside my expertise. For example, is there room to select an intermediate "Average (x0.5)"? There is a concern that if 0.5 is provided, many projects will lean towards the average, but can the number of levels be increased?

- **Secretariat (Mr. Shinro):**

Because we want you to make clear distinctions in the review judgments, we intentionally excluded the "Average (x0.5)" option. The assumption was that, as your own criteria, if it is comparable to others you give a 0.7, and if it is clearly inferior you give a 0.3, but if it is absolutely too difficult, we would like to reconsider, including changing the evaluation categories. Regarding the point about the exclusion of interested parties, we understand the concern that it is difficult to evaluate projects submitted by your own

organization. However, in our current assumption, we would like you to provide evaluations from an objective viewpoint even for projects of your own organization, while comparing them with other projects. If a specific member is omitted from evaluating a project they are involved with, there is a concern that unfairness will occur in the calculation of the total score or average value. We thought it desirable for everyone to flatly conduct an absolute evaluation of the same number of projects, but consideration of conflict of interest requires rethinking.

- **Mr. Kurata:**

With that method, if an application is submitted by the tourism board, which is the secretariat responsible for the preliminary review, it could lead to a structure where their own organization gives high scores in the preliminary evaluation. Shouldn't we clarify a standpoint that can be said to ensure fairness from the outside?

- **Mr. Ito:**

I believe that objective explanatory logic that third parties would not think involves a conflict of interest or unfairness is absolutely necessary in system design.

- **Secretariat (Mr. Shinro):**

We aim for a structure where the secretariat maintains neutrality while the mutual checking function of the members works. Rather than dropping out of the evaluation, we think it might be best for everyone to evaluate all projects.

- **Chair:**

The fundamental principle of review is absolute evaluation, not relative evaluation, and members must face it responsibly. Is the total number of reviewers involved in the evaluation all 12 members of this committee? Also, is the calculation of the scoring result the "total score" of the 12 people, or the "average value"?

- **Secretariat (Mr. Shinro):**

The members are assumed to be all 12 committee members, and we would like the calculation method to be the "total score".

- **Chair:**

If we judge by the total score of the 12 people, the "involvement in projects of one's own organization" that Mr. Arikado and Mr. Ito expressed concern about may become an issue when accountability to the outside is questioned. As a solution, we should consider calculation rules that guarantee the fairness of the review, such as a method of excluding the highest score and the lowest score one each before tallying (upper/lower limit cut). We would like to conduct a specific simulation from a flat perspective so that we do not find ourselves standing at a loss in front of a massive amount of application documents on the day of the review. Another concern is the judgment if a large-scale application comes in, such as "conducting a dynamic regional contribution project over a 10-year span even if utilizing financing," as Mr. Miller previously proposed. If a multi-year plan for an amount far exceeding the estimated fund amount is submitted, what evaluation perspective will be used for judgment? I would like to hear the secretariat's assumption.

- **Secretariat (Mr. Yamagishi):**

Even an application on a scale exceeding 100 million yen would be subject to acceptance. However,

practically speaking, a hardware-focused project that uses up 100 million yen in a single initial year is hard to imagine at this point. The amount is finalized in a format where the total is 200 million yen for a 3-year plan, and out of that, the execution portion for the 1st year is this much. What is reviewed in this committee is strictly the "project contents and budget for the 1st year". As a specific review procedure, documents that have passed the preliminary review by the secretariat will be sent to the committee members in advance for you to read through. On the day of the review, the secretariat will lecture on the overview and hearing results for each project, and after confirming there are no discrepancies, you will score them on the spot. We assume closed management where the evaluation sheets are collected on the spot to thoroughly prevent the leakage of documents outside.

- **Mr. Ito:**

With that method, it is assumed that the review will require a considerable amount of time.

- **Chair:**

Is it okay to imagine securing a full day for the review day?

- **Mr. K. Maruyama:**

I have a question regarding the point that the upper limit of the subsidy is "not set" in the application guidelines. Is there a clear intention for intentionally not setting an upper limit? If there is no upper limit, won't an application on a scale of a total of 1 billion yen be sent up for review as it is?

- **Secretariat (Mr. Shinro):**

The reason for not setting an upper limit is that, since this is the first year, it is unpredictable what scale of applications will come. However, we plan to clearly state the estimated amount of accommodation tax for this fiscal year in the application guidelines. If business operators check that, we believe they can infer that even if they submit an application for 1 billion yen against a total budget frame of 100 million yen, adoption of the full amount is not realistic. Also, if we strictly partition the upper limit as "50 million yen" or "100 million yen," we are concerned that business operators' ideas will stay within that frame, and dynamic ideas looking ahead to the future will not emerge. Considering the possibility that the scale of the accommodation tax will expand in the future, we have set a policy not to establish a uniform upper limit at this stage.

- **Mr. K. Maruyama:**

When the total amount of the fund is finalized, will that be announced? For example, is it correct to understand that there will be an announcement like, "The finalized amount of this year's accommodation tax is this much, so we will adopt projects within this range"?

- **Secretariat (Mr. Shinro):**

After the November review, we will first notify the adopted businesses of the tentatively allocated amount (an amount with a certain range). Then, when the finalized fund amount is known in March, we will finalize the allocation and notify them of the official "finalized grant amount." The flow will be in two stages: giving an unofficial approval in December and presenting the finalized amount in March.

- **Mr. Arikado:**

If the accommodation tax (fund) is not used up in the relevant fiscal year and there is a surplus, will it be carried over directly to the next fiscal year?

- **Secretariat (Mr. Shinro):**

The surplus accommodation tax will be managed as a fund, so it will be carried over directly to the next fiscal year. In the future, in preparation for large-scale projects, we believe it is fully possible that this committee could make decisions such as "forcibly pooling 10% of the fund every year."

- **Mr. Shirahama:**

Just to confirm, even if the estimated fund for this fiscal year is 100 million yen, is it correct to understand that submitting a project application on a scale of 300 million yen at the application stage is not a problem under the rules?

- **Secretariat (Mr. Shinro):**

Your understanding is correct. However, so that businesses can have predictability, we would like to clearly state the estimated budget amount for this fiscal year as a reference value in the application guidelines.

- **Mr. Ito:**

I get the impression that the mechanism of this system is similar to Nagano Prefecture's "Regional Revitalization Support Grant." I have experience in the past utilizing the Revitalization Support Grant to carry out a hardware development on a 9 million yen scale, but because the consideration of the maintenance and management system was insufficient at the time, it aged after about 5 years and we were forced to tear it down. It may not be necessary to explicitly state it in the guidelines, but when the secretariat conducts preliminary reviews or hearings, I believe they should reliably confirm the point of "how the future maintenance and management system and cost burden are structured" for projects involving hardware development.

- **Secretariat (Mr. Shinro):**

Since we have set "sustainability," and "implementability" among the evaluation items, as Mr. Ito pointed out, we will reliably confirm whether a maintenance and management system for operations has been built during the prior hearing by the secretariat.

- **Chair:**

Based on today's discussion, I would like to confirm how to proceed going forward: whether the committee will grant approval to the proposed secretariat draft, or whether the secretariat will re-create the guidelines reflecting the opinions expressed today.

- **Secretariat (Mr. Shinro):**

As the secretariat, we would like to aggregate the opinions received from the committee members today to create a revised draft, and send it to you by email for confirmation. Unless there are special objections, we would like to make it an approval procedure via email, but if it is determined that a face-to-face discussion is necessary again, we would like to readjust it aiming around early July.

- **Chair:**

I would like to approve the procedure of making a final check of the revised guidelines reflecting everyone's opinions via email, and moving to the application procedure. This concludes today's discussion items. Since the review day is expected to be lengthy, we ask the secretariat to proceed with solid review simulations and document preparations in advance so that the members can judge smoothly on the day.

4. Other Business

- **Secretariat (Mr. Shinro):**

When you confirm the revised guidelines via email, we will also coordinate the schedule for holding the Review Committee.

5. Closing

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