In reply to your memo of January 14, 1972, corn or flour tortillas, sold plain, qualify as “bakery products” within the meaning of subdivision (e) of section 6359 of the Revenue and Taxation Code, as added by Assembly Bill 2019. They are baked, have essentially the same ingredients as corn bread or white bread, and serve essentially the same purpose as bread.

Accordingly, whether sold hot or cold, the sale of them for a separate price by a tortilla factory on a “take-out” basis, is not taxable.