Boolean logic recognizes two different values (TRUE and FALSE). Three valued logic recognizes three different values (TRUE, FALSE, and NULL). NULL is neither TRUE nor FALSE, it is unknown. Using an unknown value changes the way expressions evaluate as you cannot get a Boolean result when performing a comparison with a NULL value.

Sources:

* <https://learnsql.com/blog/understanding-use-null-sql/>
* <https://www.red-gate.com/simple-talk/databases/sql-server/learn/sql-and-the-snare-of-three-valued-logic/>