If in breaking in the thief be found, and he is struck that he die, there shall be no blood for “him.”

The halakhah: Regardless of going with Rashi or the majority view the din is that an owner who kills a thief engaged in breaking in is not accounted as a murderer. The owner is deemed as acting in self defense and is not even mesayeya li’dvar aveira (accomplice to a crime)

B. Rashi on Sanhedrin 72a:

asks “to whom does “‘to him refer?’ i.e. Rashi argues it refers to the thief. “He is condemned for the crime he will in the end commit. Raba comments, “It may be assumed that a man will not stand by and watch his money being taken. The thief argues that should the owner resist him he will have to kill him. The Torah prescribes: If a person attempts to kill you, kill him first. Rashi explains, en lo damim implies that the thief has no blood, he is like a bloodless and soulless being whom it is permitted to slay. Since the thief is aware that his intentions are ambiguous i.e. to steal or to kill or both, the thief is in a position of a murderer whom one is entitled to kill in self-defence. Rashi notes further, “It is not murder to kill the thief, since he is, to all intents and purposes, a dead man” i.e. he has by his own murderous intentions forfeited his right to be protected by society.

C. ibn Ezra and most commentators take “him” to refer to the owner. The slayer is not guilty of murder, states ibn Ezra. “If the thief will be found breaking in by night, since in the daytime he will not break in, and the subsequent words in the text bear this out that in the daytime he will not break in”

D. Rashbam similarly interprets that the owner is guiltless and no blood payment required

E. Rambam: He who commits burglary whether by day or night gives rise to no bloodguilt but may be slain by the owner or any other person with impunity, whether it be on the weekday or Sabbath, by any death that can be meted out to him, as stated “there shall be no blood-guiltiness for him.

F. Ravad: It seems to me that though Hazal interpret the phrase, “if the sun is risen upon him” metaphorically this does invalidate its plain sense. By day you are not permitted to slay him; only if he steals by night; since the thief knows the owner is at home and comes to kill or be killed. But when the thief comes by day, the owner is not usually at home, and it is a hit and run affair with him- he will not stay to fight it out if surprised but leave the money and run.

G. Ralphbag defending Rambam: You should know that burglary is usually committed at night when the thief is sure he will go unobserved and in the night he is as a thief. Implying that theives and murderers fear the approach of the morning “as the shadow of death.” To this the Torah refers “if the sun is risen upon him.”

H. Abravanel [leverageing pasek in Jer. 2:34]: In addition to idolatry Israel was also guilty of bloodshed for they also had no shame but gloried in the shedding of innocent blood like Yoav. I did not “find them breaking in” committing these crimes stealthily like a thief breaking in at night, but I found the blood on all the corners of their garments, glorifying in murder.
I. Moed Katan: “if a thief be found breaking in...” if the sun has or has not risen to make the intentions of the intruder better known. If it is dark, one legally has a right to kill a tunneling thief when their intentions are not known. (Moed Katan 16a): "Rabbi Ishmael, Rabbi Akiba and Rabbi Eleazar b. Azariah were once on a journey, with Levi ha-Saddar and Rabbi Ishmael, the son of Rabbi Eleazar following them. This question was asked of them: 'Whence do we know that in the event of danger to human life all laws of the Sabbath are superseded?' Rabbi Ishmael answered and said: 'If a thief be found breaking in' (Ex. 22:1), it is permissible to kill him in self-defense, though the shedding of blood pollutes the land and causes the divine spirit to depart from Israel. If the defense of life takes precedence over another life--that of the burglar--it certainly takes precedence over the Sabbath. ... Rabbi Simeon b. Menasya said, 'And the children of Israel shall keep the Sabbath' (Ex. 31:16). The Torah obviously implied: 'Suspend for his sake one Sabbath, so that he may keep many Sabbaths.' Rab Judah said in the name of Samuel: 'If I had been there, I should have suggested a more convincing explanation. The Torah appraises its rules of life with He shall live by them (Lev. 18:5), implying clearly that one must not thwart life because of them.' Raba said: 'The other explanations may be refuted but that of Samuel is irrefutable'